



**GOVERNMENT OF  
NEWFOUNDLAND  
AND LABRADOR**

**DEPARTMENT OF FINANCE  
TAXATION AND FISCAL POLICY BRANCH**

Issue Date: November, 1997

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**TAX INFORMATION BULLETIN  
GASOLINE TAX ACT  
Wholesaler Licence Fees**

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Under authority of section 48.1 of the Gasoline Tax Act, the Honourable Paul D. Dicks, Minister of Finance has approved the following:

1. The fees to be paid for a wholesaler's licence under the Gasoline Tax Act are as follows:

(a) the annual fee shall be the aggregate of the following and shall be based on the amount of gasoline sold in the Province during the immediately preceding calendar year:

- (i) for the first 50 million litres, \$0.00035 per litre,
- (ii) for the next 50 million litres, \$0.00025 per litre,
- (iii) for the next 100 million litres, \$0.00015 per litre,
- (iv) for the next 200 million litres, \$0.00005 per litre,
- (v) for any excess over 400 million litres, \$0.00001 per litre;

(b) for a new licence issued during any year, the amount of gasoline to be sold shall be estimated and the fee shall be determined by applying the calculation described in clause (a) to the amount estimated; and

(c) in any case the minimum fee shall not be less than \$1,500.

2. Where a licence fee paid for any year is initially based on an estimate of gasoline to be sold, that estimate shall be adjusted to actual at year end and the fee paid shall also be adjusted with any overpayment being credited to the wholesaler and any underpayment being charged to that wholesaler. For fees payable under clause 1.(b) above, such an adjustment will be required for a wholesaler's first two operating years.

3. For the purposes of item (1), gasoline sold, exchanged or otherwise transferred by one wholesaler to another licenced wholesaler shall not be included in calculating the volume of gasoline.
4. The fees to be paid for an amendment to a wholesaler's licence shall be \$100, payable upon filing of the application and shall not be refundable.
5. The annual fee is payable by January 31 of each year, commencing January 31, 1998. For the purposes of this fee "gasoline" includes every liquid or combination of liquids, under whatever name it is known or sold, that is capable of being used for the purpose of generating power in an internal combustion engine whether or not the liquid or combination or a part of it is produced, derived or recovered from petroleum, natural gas, shale or coal and for clarity shall include gasoline, diesel, aviation fuel, vessel fuels, heating fuel, furnace fuel, stove oil, kerosene and propane.

Further information regarding this change may be obtained by contacting:

Tax Administration Division  
Confederation Building  
P.O. Box 8720  
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Phone: (709) 729-6297  
Fax: (709) 729-2856

**Disclaimer:** These bulletins are prepared as guidelines and interpretations of the statutes. Where a conflict between the bulletins and statutes arise, the statutes will take precedence.